

**County of Placer, California**

**Statement of Revenues, Expenses and Changes in Fund Net Assets  
Proprietary Funds  
For the Fiscal Year Ended June 30, 2006  
(amounts expressed in thousands)**

<b>Business-type Activities-Enterprise Funds</b>							
	<b>Transit</b>	<b>Facilities</b>	<b>County Service Areas</b>	<b>Sewer Maintenance Districts</b>	<b>Other Enterprise Fund - Health and Human Services</b>	<b>Total</b>	<b>Governmental Activities - Internal Service Funds</b>
<b>Operating Revenues</b>							
Charges for sales and services:							
Tenant rentals	\$ -	\$ 1,192	\$ -	\$ -	\$ -	\$ 1,192	\$ -
Passenger fares	662	-	-	-	-	662	-
Sewer and water fees	-	-	120	577	-	697	-
Connection fees	-	-	-	685	-	685	-
Landfill fees	-	4,030	-	-	-	4,030	-
Direct charges	-	29	734	8,253	-	9,016	-
Other charges for current services	-	2,724	63	408	-	3,195	-
Insurance charges	-	-	-	-	-	-	15,283
Automotive mileage	-	-	-	-	-	-	7,787
Telecommunication fees	-	-	-	-	-	-	4,298
Special district fees	-	-	-	-	-	-	9,093
Materials and supplies	-	-	-	-	-	-	213
Data processing maintenance service	-	-	-	-	-	-	1,585
Printing services	-	-	-	-	-	-	1,623
Mailing services	-	-	-	-	-	-	225
Miscellaneous	108	3	-	1	-	112	86
Total operating revenues	770	7,978	917	9,924	-	19,589	40,193
<b>Operating Expenses</b>							
Salaries and employee benefits	2,712	2,077	-	-	-	4,789	10,483
Service and supplies	3,247	3,312	1,091	7,689	-	15,339	16,166
Depreciation	687	337	205	1,696	-	2,925	1,884
Judgments and damages	-	-	-	-	-	-	5,262
Total operating expenses	6,646	5,726	1,296	9,385	-	23,053	33,795
Operating income (loss)	(5,876)	2,252	(379)	539	-	(3,464)	6,398
<b>Nonoperating Revenues (Expenses)</b>							
Taxes	3,410	-	-	52	-	3,462	-
Investment earnings	20	681	63	331	-	1,095	1,227
Change in estimate - self insurance liability	-	-	-	-	-	-	3,577
Interest expense	-	(100)	(1)	(25)	-	(126)	-
Loss on disposal of capital assets	-	(393)	-	-	-	(393)	(172)
Intergovernmental	2,449	29	46	1	-	2,525	-
Total nonoperating revenues (expenses)	5,879	217	108	359	-	6,563	4,632
Income (loss) before capital contributions and transfers	3	2,469	(271)	898	-	3,099	11,030
Capital contributions	-	187	-	125	-	312	54
Transfers in	-	1,535	-	-	-	1,535	2,426
Transfers out	-	(713)	-	-	(1,293)	(2,006)	(417)
Change in net assets	3	3,478	(271)	1,023	(1,293)	2,940	13,093
Total net assets, beginning of year, as restated	11,129	22,718	12,616	74,235	1,293	121,991	23,172
Total net assets, end of year	\$ 11,132	\$ 26,196	\$ 12,345	\$ 75,258	\$ -	\$ 124,931	\$ 36,265

The notes to the financial statements are an integral part of this statement.